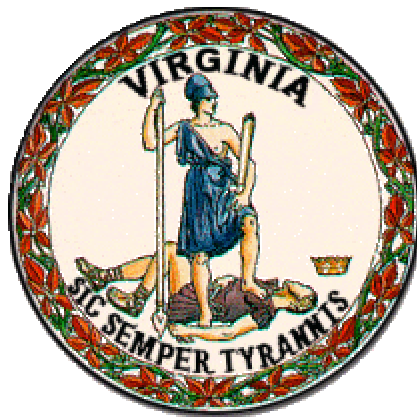


# STATE COUNCIL OF HIGHER EDUCATION



## EQUIPMENT TRUST FUND PROCEDURES FOR SB 45

April, 1995

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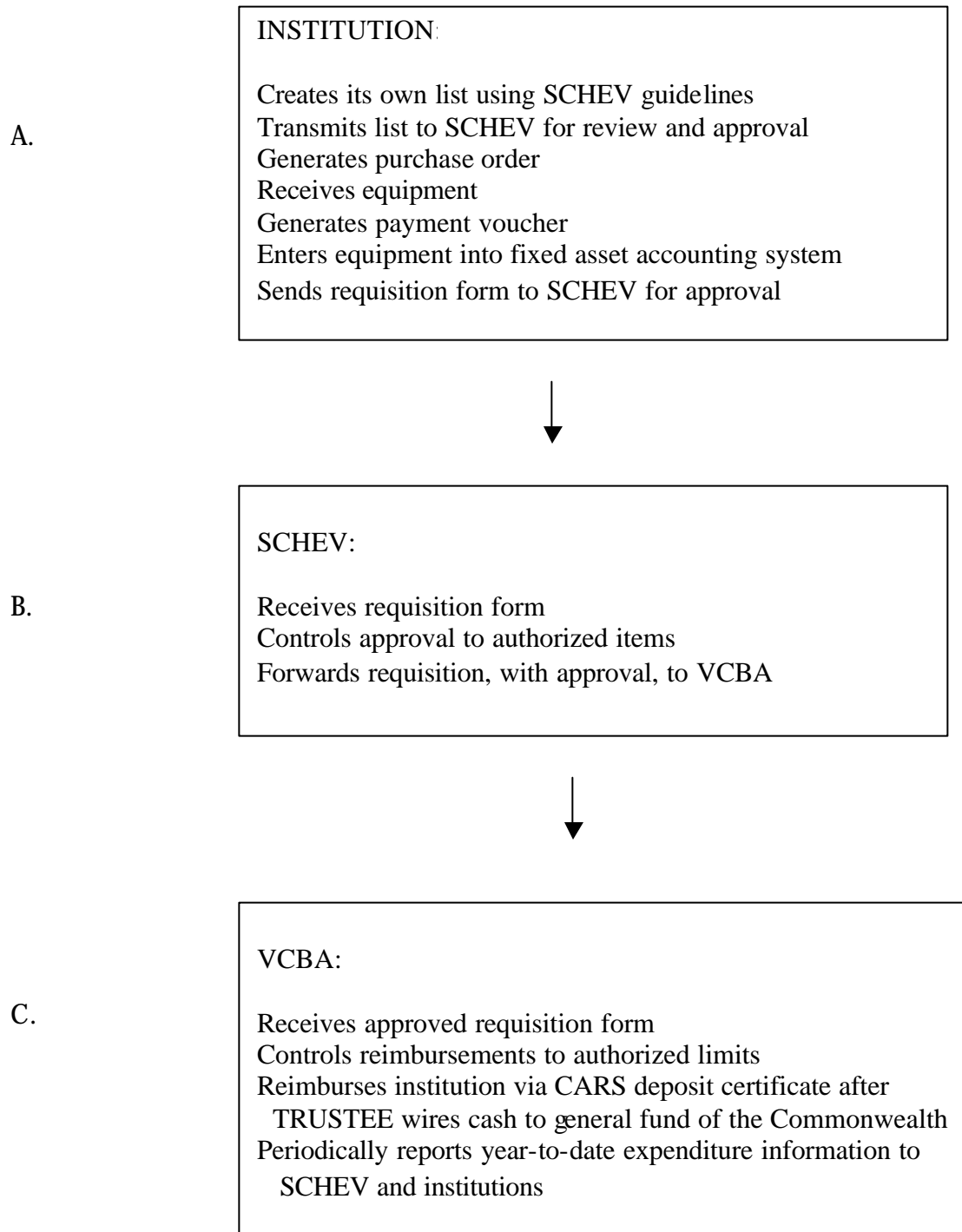
## I. INTRODUCTION

The following procedures for operation of SB 45 reflect the necessity to retain an arms length relationship between VCBA and the institutions, and to provide State oversight of purchases. State agencies (DOA, SCHEV, and Treasury) support VCBA and the procedures incorporate traditional internal controls associated with these agencies.

These procedures do not supplant the Department of General Services Agency Procurement Manual. The primary reason for developing these complementary procedures is to direct requests for payment of the Virginia College Building Authority.

## Flow of Activities for SB 45:

### 3 STEP PROCESS



## II. PROCESS

- A. Institutions use SCHEV guidelines (see Attachment A for categories excluded from funding) to create their own authorized equipment lists (see Attachment B for required format) which are then submitted to SCHEV. SCHEV reviews the equipment lists to assure VCBA of their compliance with SB 45.

Often there are changes to the authorized lists due to changing circumstances at the institutions (such as the award of grants or significant price changes). Institutions must obtain SCHEV approval before modifying their authorized list. If an institution wishes to purchase additional previously approved items, SCHEV approval will be automatic. However, if the additional items have not been previously approved, a more detailed review may be necessary. In either case, a revised list must be submitted and approved before new equipment is purchased.

On behalf of the VCBA, institutions acquire equipment from the authorized list in accordance with normal procurement regulations and guidelines.

REFERENCE NUMBER – On each of these forms should appear a reference number for the individual item. Its layout is:

	<u>AGENCY #</u>	<u>YEAR #</u>	<u>ITEM #</u>	<u>ALLOCATION/ LEASE #</u>
Digits	3	2	4	1

For example, William and Mary (Agency 204) purchases equipment in December 1994, with an item number of 4 and an allocation number 1 is:

2049400041

AGY# (Agency) codes are in ATTACHMENT C: **YEAR# is the calendar year in which allocation begins. Equipment purchased with the \$25 million 1994-95 allocation should be coded "94".** ITEM# is the number assigned by the institution on the authorized list of equipment. ALLOCATION#/LEASE# should be coded as "1", unless there is more than one allocation or lease per calendar year.

The reference number is of critical importance. It serves as a cross-reference for SCHEV's authorization records and VCBA's payment process. It identifies each asset and serves as a cross-reference for FAACS and the VCBA reconciliation. Requests for reimbursement cannot be made without the reference number appearing on the requisition form. Each reference number must relate to an identifiable piece of equipment. If a single piece

of equipment is ordered in components, each component has the same reference number.

ORDERING TECHNIQUES – Follow the same techniques now in use for ordering equipment. If allowed, the institution orders equipment, otherwise either DIT or DPS orders it for the institution. Institutions will be reimbursed by the VCBA. The VCBA will not pay vendors directly.

FUNCTIONAL UNIT – A functional unit is an assemblage of instruments, modules and components. Together they perform a specific task and remain assembled as a unit. Examples of functional units are oscilloscope with probes, recording spectrophotometer with demountable cell assembly and windows, and computer with light pen and printer. The individual components may cost less than \$500 but the aggregate cost of the functional unit must be more than \$500 to be approved by SCHEV.

Items merely aggregated together so the group costs more than \$500 are not a functional unit. For example, an order for 15 \$200 AST boards for computers is not a functional unit.

Order functional units from one vendor when possible. For example, order 10 PCs and give the required configuration in the order. Avoid ordering 10 monitors, keyboards, CPUs, etc. each from separate vendors.

Only after the institution has received all the components for a functional unit, should it then submit documents to SCHEV for processing.

Include a spreadsheet with the requisition form in situations where there are more than 3 vendors and/or more than 10 items. The spreadsheet shows how the total cost of each functional unit is determined.

An example of the recommended format is:

Reference No. (Items)	XYZ Computers	ABC Printers	Sheetfeeder	Total
2049400151	\$ 1,000.00	\$ 325.00	\$ 75.00	\$1,400.00
2049400161	1,000.00	325.00	00.00	1,325.00
.	.	.	.	.
.	.	.	.	.
.	.	.	.	.
	\$ 15,000.00	\$3,250.00	\$ 750.00	\$ 19,000.00

The spreadsheet may be in longhand although printed is preferred. Please submit an Excel spreadsheet when the submission is for 25 or more functional units.

**SPLIT FUNDING** – Equipment can be split funded with VCBA paying any percentage of the equipment. Code the FAACS transaction using the split funding fields.

**PAYMENT VOUCHER** – Upon receipt and acceptance of the equipment and vendor's invoice, the institution generates a payment voucher. An appointed institution official certifies the property of the request for payment by signing the requisition form.

**REQUISITION FORM** – The institution completes this document (see Attachment J) including a detailed list of equipment purchased, and submits it to SCHEV for review and approval. While it is no longer necessary to submit other supporting documents (i.e. voucher/purchase order, vendor's invoice, etc.) this information should be retained in your files for verification purposes. If problems develop with this streamlined process, it may be necessary to return to the more detailed submission package. A change could be made on an institution by institution basis.

**FAACS TRANSACTIONS** – The institution must record the equipment into FAACS or its own fixed asset system within 45 days of submission to SCHEV for payment of equipment. If the institution is a central user, it enters the data into the central FAACS system (on-line entry). If the institution is a summary user of FAACS, it enters the data into its own fixed asset accounting system.

Partial payments for functional units require special processing. First submit a transaction and use DESCRIPTION FIELD-3 noting "PARTIAL PAYMENT." Second, when the functional unit(s) is whole, replace the first transaction. The second transaction(s) is for the complete functional unit(s).

Failure to properly record assets in one of these three ways results in notification of APA that the assets are not properly recorded and suspension of equipment acquisition, until such time that SCHEV determines the assets are properly recorded.

**TAGS** – All VCBA equipment require an inventory tag. It is not necessary to have a tag that is unique for VCBA equipment. Both the institution's and VCBA's inventory records will show that the equipment was purchased through the VCBA. Computer monitors and keyboards costing less than \$200 need not be separately tagged but the CPU must be tagged.

**FREIGHT CHARGES** – These charges can only be paid by the VCBA if they are included in the total cost of the equipment. Submit them on the same voucher as the equipment. Do not submit the freight charges separately from the equipment.

**INSTALLATION COSTS** – Do not include these charges in the cost of the equipment unless they are for setting up the equipment. Building modifications, new electrical outlets, etc. are not allowable costs. Installation charges will be paid by VCBA only if they are included on the same voucher as the equipment. Unpacking and testing are allowable costs.

**REQUEST FOR REIMBURSEMENT** – Submissions should be at least \$10,000 (except final submission, which may be less). Send requisition forms (including the prescribed list of equipment) to SCHEV for verification of equipment authorization. The address is:

State Council of Higher Education  
ATTN: Equipment Trust Fund Payment  
James Monroe Building, 9<sup>th</sup> Floor  
101 North Fourteenth Street  
Richmond, Virginia 23219

- B. SCHEV receives the requisition form and reviews the request against the authorized equipment list. It then approves the purchase and forwards the documentation to VCBA for processing. The review ensures that the acquired equipment is authorized and meets the legislative intent of SB45 as determined by SCHEV.

SCHEV maintains a cross-reference system of authorization and approvals for payment. SCHEV uses this information to control approvals to the authorized items for each institution. SCHEV forwards approved purchase documents to the VCBA, and returns incomplete documents to the institution.

- C. VCBA, upon receipt of appropriate documentation (including SCHEV approval for payment), determines if the request is within allocation limits and reimburses the institution using a CARS deposit certificate after the Trustee wires cash to the general fund of the Commonwealth. Unless instructed otherwise, all reimbursements will be recorded to GLA 547, Fund 0300. Alternative coding is restricted to one line of coding per requisition. Year-to-date expenditure information is made available to SCHEV and the institutions.



### III. RELATED ACTIVITIES

- A. SUBMISSION OF UNAUTHORIZED ITEMS – SCHEV will return requests for reimbursement for an unauthorized item to the institution. It is most likely to happen when there are substitutions for items on the authorized list. If in doubt, please contact SCHEV, ETF Coordinator.
- B. MASTER LEASE – DOA is responsible for ensuring entry of the master leases into the LAS. This is done in conjunction with each fiscal year end to ensure proper reflection of SB 45 lease activity in the Annual Report of the Commonwealth. Leases recorded in the system reflect those leases from the standpoint of the VCBA as lessor and the institutions as lessees. Lease payments of the institutions as lessee are computed to relate and reconcile to lease receipts of the VCBA as lessor.
- C. VCBA BUDGET – The VCBA submits its annual budget to the Trustee and estimates the interest due on the bonds for the next fiscal year. This estimate helps DPB determine the amount to include in the Governor's budget bill for covering lease payments.
- D. INTEREST RATE – The Trustee computes the interest rate on each new lease and informs the institutions, DPB, SCHEV, DOA, and VCBA.
- E. LEASE PAYMENTS – VCBA, in consultation with SCHEV and DPB, computes lease payments. The following components are identified and separately presented in the Commonwealth's financial statements:
  - 1. Lease payments are based on actual equipment purchased (received and paid for) by each institution before June 30.
  - 2. Remaining portion of the lease payments. This portion is the difference between authorized spending amounts and actual expenditures as of fiscal year end that represents a prepayment. VCBA maintains papers in support of the lease payment computations including provisions for an audit trail.
- F. PAYMENT TRANSFER – DPB initiates the process by transferring the general fund portion of the lease payment from central accounts to each institution. The nongeneral fund portion is included in each institution's Educational and General appropriation. DOA processes an expenditure payment (using subobject 1521), from the institutions to the VCBA, for the total lease amount. The VCBA then pays the Trustee.
- G. TRADE-INS – Institutions may trade-in VCBA leased equipment without written permission of VCBA, provided that adequate records of the transaction are maintained (description field 3 may be used to note that the

equipment is a replacement item). The ownership of the new equipment resides with VCBA. Further, leased equipment must be replaced with authorized equipment that costs at least as much as the depreciated value of the original equipment.

- H. LOST OR STOLEN EQUIPMENT – Lost or stolen items must also be replaced with equipment that costs at least as much as the depreciated value of the original equipment. Institutions must maintain a record of replacements.
- I. USE OF OLDER LEASED EQUIPMENT – In April of 1992, bonds totaling \$73.3 million were issued to refinance the Equipment Trust Fund Program. As a result of the refinancing, a \$40 million allocation (which was not tied to a lease) was made available and all prior equipment leases were restated and extended five years.

The issue of aging ETF equipment became increasingly important. Most microcomputers have a useful life of 5 years. Many computers purchased with the early allocations were technically obsolete. However, most still functioned well and were certainly worth more than their depreciated value.

In September of 1992, institutions were given the ability to use ETF equipment, that had outlived its useful life, in programs other than instruction, research, and academic support. For example, computers that were originally purchased for lab use by students, could now be used for administrative purposes when they exceeded their useful life.

If an institution chooses this option, the equipment inventory data must be updated to reflect this change in use. A discipline code of **0000** should be applied in addition to any other appropriate changes (i.e., program, location, etc.). the equipment remains on lease until final maturity and must be maintained in good working order.

- J. DISPOSITION OF OBSOLETE LEASED EQUIPMENT – By the Fall of 1994, the amount of obsolete, nonfunctioning ETF computer equipment that was being warehoused on many campuses was significant. At the request of the institutions and SCHEV, the VCBA asked the bond counsel (for the series 1992 bonds) to determine if any provisions in the restated lease agreements would allow for the disposition of obsolete equipment. It was determined that the Indenture of Trust could be amended to permit the disposition. Based on data provided by the institutions, the value of the obsolete equipment (based on purchase price) was calculated to be \$4.6 million.

While all of the legal aspects of this process have yet to be completed, it is expected that institutions will be able to dispose of the \$4.6 million of obsolete equipment prior to the end of the 1995 fiscal year. This will be the only permitted disposition of obsolete equipment prior to the final lease

payment on the refinanced equipment which will be made in October of 1996.

Procedures concerning the disposition of the title for equipment included in the 1992 restated lease, and subsequent leases, have not yet been established.

K. INVENTORY RECONCILIATION/REVIEW – All ETF purchases must be recorded on each agency's fixed asset system, whether central FAACS, Local FAACS, or Summary user. See Attachments D, H, and I for institutional coding instructions and data submission requirements.

1. Central Users – SCHEV receives a monthly FAACS tape from DOA. SCHEV will produce reference #, purchase price, location, etc., from FAACS and provide reports as needed.
2. Local and Summary Users – SCHEV receives yearly data files from institutions. SCHEV will produce reference #, purchase price, location, etc., from agency system and provide reports as needed.

NOTE: Correct coding of the SCHEV reference number (see page 3) is necessary for the reconciliation process. The ten digit reference number must be keyed in Description-line 4 (columns 247-271). **The entry must be right-justified and zero-filled.**

Equipment Trust Fund expenditures are reconciled annually by comparing institutional inventory data with allocation amounts and the equipment lists submitted with each requisition form. SCHEV conducts this analysis and identifies discrepancies. Institutional inventories are corrected as necessary. Additionally, this process supports the requirement to report, as of each fiscal year end, the value of actual equipment purchased on-hand. This information is in the Financial Statements of the Commonwealth and VCBA.

L. EQUIPMENT AUDITS – SCHEV periodically conducts an on-site verification of equipment location and use. Sampling from the institution's inventory helps ensure meeting the requirements of the lease, SB 45, and SCHEV guidelines.

## ATTACHMENT A

### Excluded From Funding From ETF For 2000-2002

The Following Items:		In the Following Programs:
a.	Library Books, Films, Videotapes and Library Materials	All Programs
b.	Microfilm Collection and Materials	All Programs
c.	Library Shelving	All Programs
d.	Office Appurtenances (Blinds, Carpets, File Cabinets and Similar Items)	All Programs
e.	Office Furniture (Desks, Chairs, Tables and Similar Items)	All Programs
f.	Transportation Equipment	All Programs
g.	Equipment Normally Affixed to a Building or Functional as a part of An Operating System of a Building	All Programs
h.	Climate Control and Security Systems	All Programs
i.	General Telecommunications Equipment	Public Service and Physical Plant
j.	Buildings	All Programs
k.	Equipment With a Useful Life Less Than 3 Years	All Programs
l.	General Applications Software (Lotus, Excel, WordPerfect, etc.)	All Programs
m.	Items Costing Less Than \$500	All Programs
n.	Used Equipment	All Programs

ATTACHMENT B

Authorized Equipment List

\*\*\*\*\*

Submit a Hard Copy and  
Excel File to Dan Hix

\*\*\*\*\*

<u>Reference Number</u>	<u>Description</u>	<u>Purchase Price</u>	<u>Program Code</u>	<u>Discipline Code</u>
2049400011	Electron Microscope	\$60,000.00	101	0400
2049400021	Computer Micro Macintosh	\$ 3,200.00	101	0700

NOTE: General applications software is not eligible for ETF reimbursement.

## ATTACHMENT C

### AGENCY CODES

<u>Name</u>	<u>#</u>
College of William and Mary	204
University of Virginia	207
Virginia Polytechnic Institute	208
Virginia Military Institute	211
Virginia State University	212
Norfolk State University	213
Longwood College	214
Mary Washington College	215
James Madison University	216
Radford University	217
Old Dominion University	221
Virginia Cooperative and Agricultural Experiment Station Division	229
Virginia Commonwealth University	236
Richard Bland College	241
Christopher Newport University	242
Clinch Valley College	246
George Mason University	247
Virginia Institute for Marine Sciences	268
New River Community College	275
Southside Virginia Community College	276
Paul D. Camp Community College	277
Rappahannock Community College	278
Danville Community College	279
Northern Virginia Community College	280
Piedmont Virginia Community College	282
J. Sargeant Reynolds Community College	283
Eastern Shore Community College	284
Patrick Henry Community College	285
Virginia Western Community College	286
Dabney S. Lancaster Community College	287
Wytheville Community College	288
John Tyler Community College	290
Blue Ridge Community College	291
Central Virginia Community College	292

ATTACHMENT C

Agency Codes  
(Continued)

<u>Name</u>	<u>#</u>
Thomas Nelson Community College	293
Southwest Virginia Community College	294
Tidewater Community College	295
Virginia Highland Community	296
Germanna Community College	297
Lord Fairfax Community College	298
Mountain Empire Community College	299
VCBA	941

## ATTACHMENT D

### INSTITUTIONAL CODING INSTRUCTIONS FOR VCBA PURCHASES

#### 1. Coding Instructions

##### FAACS LOCAL AND CENTRAL USERS

Use the information listed below for coding your institutional FAACS transactions. Exceptions and comments about DOA coding are listed under notation. ONLY SELECTED FIELDS ARE LISTED. Follow DOA directions for other fields.

##### SUMMARY USERS

Capture data on VCBA purchased equipment using the information listed below. ONLY SELECTED FIELDS ARE LISTED. Follow DOA directions for other fields. Following these SCHEV conventions and DOA's FAACS instructions will allow you to produce a FAACS-style equipment tape. This tape will be used for periodic reporting. The required file layout is Attachment I.

<u>Screen Fields</u>	<u>FAACS Online Topic No. 70325/Page</u>	<u>Notation</u>
Acquisition Method	5	Use "L."
Room	5	Required, not optional.
Description Line 1-3	5	Follow DOA directions except: A. <u>Partial</u> payment of functional unit (see A. below). B. Component unit (see B. below).  A. Partial payment item. DESCRIPTION-1&2 enter a brief description. In DESCRIPTION-3 enter "PARTIAL PAYMENT." Right justify. For example, if you received 500 AST boards for 500 computers still on order, complete <u>1</u> FAACS transaction for the boards. When all the 500 computers arrive, <u>replace</u> the 1 transaction with 500 transactions. One for each computer.



## ATTACHMENT D

### INSTITUTIONAL CODING INSTRUCTIONS FOR VCBA PURCHASES (Continued)

<u>Screen Fields</u>	<u>FAACS Online Topic No. 70325/Page</u>	<u>Notation</u>
		B. Functional unit. Describe key components that are <u>not</u> listed separately under component ID below. <u>See example below.</u>
Description 3	5	In the last three digits of the field, put submission number.
Description 4* (Reference Number)	5	Required, not optional.*
Control Indicator	6	Use "C" in all cases.
Ownership/Status	6	Use "L".
Nomenclature	6	Additions to table: Use 07410013100 for mainframe operating software and 0741001300 for mini operating software.
Organization	6	If <u>NOT</u> used for institution data, use ATTACHMENT E. If used for institution data, ignore ATTACHMENT E conventions.
Quantity	7	Leave Blank. Even though all the Items have the same price, VCBA required a separate tag number for each item.
Transaction Code	9	Use "636".
Fund	9	Use "0766."
Program	9	Use Attachment F.
NOTE:	<b>This field contains only the SCHEV Reference Number (AGY#, YEAR#, ITEM#, and LEASE#).</b> The entry is right justified. Zero fill the field.	

## ATTACHMENT D

### INSTITUTIONAL CODING INSTRUCTIONS FOR VCBA PURCHASES (Continued)

<u>Screen Fields</u>	<u>FAACS Online Topic No. 70325/Page</u>	<u>Notation</u>
Subprogram	9	Required, not optional. Use Attachment G.
Funding Source	9	Use "45" for VCBA.
Identification Number	10	<u>Use Tag ID.</u>
Serial Number	10	Required, not optional.
Model Number	10	Required, not optional.
Manufacturer	10	Required, not optional.
Component ID	10	Required for all functional units, with a component exceeding \$200 e.g., PCs. Identify the most expensive (over \$200).
Agency Loaned To	13	Required if the VCBA equipment is loaned.
Lease Number ID	17	Use AGY#, year lease signed and Lease#. Right justify entry. For example, lease#1 signed in 1987 is 941871.
Lease Type	17	Use "C".
Lease Inception Date	17	Required, not optional.
Lease Expiration Date	17	Required, not optional.
Lease payment Method	17	Leave blank.
Leased From Agency	17	Optional field that cannot be Used by local users of FAACS.
Lease Cost	17	Leave blank.

## ATTACHMENT D

### INSTITUTIONAL CODING INSTRUCTIONS FOR VCBA PURCHASES (Continued)

#### EXAMPLE

Functional units may have up to 4 FAACS transactions, one for the entire unit and three for the most expensive components. An example is a PC with components that cost less than \$500.

<u>Item</u>	<u>Component Cost</u>	<u>Total Cost</u>	<u>Identification Number</u>	<u>TAG ID</u>
Personal Computer	--	\$3,000.00	000009996	000009996
CPU	\$1,800.00	--	N/A	N/A
Light/Pen	100.00	--	N/A	N/A
Modem	100.00	--	N/A	N/A
Special Keyboard	333.00	--	000009997	000009997
Monitor	433.00	--	000009998	000009998
Printer	234.00	--	000009999	000009999

The first FAACS transaction is a PC for \$3,000.00. In the description field, the major non-FAACS listed components are described as “light pen and modem.” The second through fourth transactions are for a special keyboard, a monitor, and a printer. These three transactions use COMPONENT ID to associate them with the functional unit entry.

ATTACHMENT E  
DISCIPLINE CODES

<u>Discipline or Discipline Division</u>	<u>Code</u>
Not Applicable	0000
Agriculture and Natural Resources	0100
Architecture and Environmental Design	0200
Area Studies	0300
Biological Sciences	0400
Business and Management	0500
Communications	0600
Computer/and Information Sciences	0700
Education	0800
Engineering	0900
Fine and Applied Arts	1000
Foreign Languages	1100
Health Professions	
Dentistry	1204
Medicine	1206
Nursing	1203
Pharmacy	1211
Vet Medicine	1218
Other Health	1299
Home Economics	1300
Law	1400
Letters	1500
Library Science	1600
Mathematics	1700
Military Sciences	1800
Physical Sciences	
Astronomy	1911
Atmospheric Sci.	1913
Chemistry	1905
Geology	1914
Oceanography	1919
Physics	1902
Other	1999
Psychology	2000
Public Affairs and Services	2100
Social Sciences	2200
Theology	2300
Business and Commerce Technologies	5000
Data Processing Technologies	5100

ATTACHMENT E  
DISCIPLINE CODES  
(Continued)

<u>Discipline Division</u>	<u>Code</u>
Health Services and Paramedical Technologies	
Dental Tech	5202
Medical Tech	5205
Animal Lab Tech	5206
Radiologic Tech	5207
Nursing	5208
Occupational Therapy	5210
Medical Records	5213
Other	5299
Mechanical & Engineering Technologies	5300
Natural Science Technologies	5400
Public Service Related Technologies	5500

ATTACHMENT F  
PROGRAM CODES

<u>Program</u>	<u>Code</u>
Educational & General	
Instruction	101
Research	102
Public Service	103
Academic Support	104
Student Services	105
Institutional Support	106
Physical Plant	107
Financial Assistance	
For E&G Services	110

ATTACHMENT G

SUBPROGRAM CODES

<u>Subprogram</u>	<u>Code</u>
<u>Instruction:</u>	
General Academic Instruction	10
Remedial Instruction	20
Vocational Education	30
Community Education	40
Dentistry	60
Medicine	70
Veterinary Medicine	80
<u>Research:</u>	
Institutes & Research Centers	10
Individual or Project Research	20
Agriculture & Forestry Research	30
Coal & Energy Research	40
Environmental & Water Resources Research	50
Marine Science, Resources and Environmental Research	51
Oyster Propagation and Habitat Improvement	52
Chesapeake Bay Management Research	53
Industrial & Economic Development Research	60
Supporting Research	70
Veterinary Medical Research	80
<u>Public Services:</u>	
Community Services	10
Public Broadcasting Services	30
Agriculture & Natural Resources	
Cooperative Extension Services	40
Community Resource Development	
Cooperative Extension Services	50
Family Resources Cooperative Extension Services	60
Field Cooperative Extension Services	70
4-H Cooperative Extension Services	80
Veterinary Medical Services	90
<u>Academic Support:</u>	
Libraries	10
All Other Subprograms	70
<u>Student Services:</u>	00

ATTACHMENT G

SUBPROGRAM CODES  
(Continued)

<u>Subprogram</u>	<u>Code</u>
<u>Institutional Support:</u>	00
<u>Operation &amp; Maintenance Plant:</u>	00
<u>Financial Assistance for E&amp;G Services</u>	
Eminent Scholars	01
Institutional Teaching Grants	02
Regional Grants and Contracts	03
Sponsored Programs	04
Medical Education	05
Marine Science Consortium	06
Private College Contracts	07
Funds for Excellence	08
Outstanding Faculty Recognition	09
Graduate and Undergraduate Assistance	10



## ATTACHMENT H

### REPORTING INSTRUCTIONS

- A. CENTRAL USERS
  - Provide SCHEV crosswalks for data not following SCHEV conventions.
  - For example, if accounting information in ORGANIZATION field, provide a crosswalk.
- B. LOCAL USERS
  - If you follow SCHEV conventions, just send a copy of your FAACS tape.
  - If you do not follow SCHEV conventions, build in the crosswalks when creating a tape. For example, if you code accounting information in ORGANIZATION, translate those codes into the SCHEV codes. If you do not record room information, build a table for the tape's creation to provide room information in the required field.
- C. SUMMARY USERS
  - Build in the crosswalks when creating a tape. For example, if you code accounting information in ORGANIZATION, translate those codes into the SCHEV codes. If you do not record room information, build a table for the tape's creation to provide room information in the required field.
  - **All required fields should be complete. No crosswalks will be created or maintained by SCHEV.**

ATTACHMENT I  
SUMMARY USERS FILE LAYOUT

**FILE LAYOUT: All fields required unless noted otherwise.**

<u>Item</u>	<u>Column</u>	<u>Record Type</u>	<u>Comment</u>
Agency Code	1-3	Pic X(3)	
Asset Category	4	Pic 9(1)	Should be coded with constant value of "4" to reflect equipment category record.
Identification Number	5-13	Pic 9(9)	Used to uniquely identify each asset. Same as tag number attached to each item of equipment.
Acquisition Date	14-21	Pic 9(8)	Format should be MMDDYYYY. Month and year are required; day of acquisition should be coded with actual date or with constant of "01".
Useful Life	22-24	Pic 9(3)	System default will be used unless provided (based on item nomenclature code). Numeric, right justified zero-filled. Variation from FAACS standard cannot exceed +/- 20%.
Acquisition Basis	25	Pic X(1)	
Filler	26-27	Pic X(2)	
Ownership Status	28	Pic X(1)	Represents titleholder.
Availability Code	29	Pic X(1)	
Condition Code	30	Pic X(1)	

# ATTACHMENT I

## SUMMARY USERS FILE LAYOUT (Continued)

**FILE LAYOUT: All fields required unless noted otherwise.**

Tag Indicator	31	Pic X(1)	
Nomenclature	32-42	Pic 9(1)	Identifies type of equipment consistent with FAACS coding. Right justified, left zero filled.
Fed Cost Category	32-33	Pic 9(2)	
Asset Category	34	Pic 9(1)	
Major Nomenclature	35-40	Pic (6)	
Minor Nomenclature	41-42	Pic (2)	
Filler	43-70	Pic X(28)	
Discipline	71-78	Pic 9(8)	Uses ATTACHMENT E. Right justified, left zero filled.
Quantity	79-84	Pic 9(6)	Right justified, left zero filled.
Filler	85-121	Pic X(37)	
Agency Loaned To	122-124	Pic X(3)	Agency Code of temporary borrower of equipment. Required if applicable.
Filler	125-132	Pic X(8)	
Building Identifier	133-137	Pic 9(5)	Identifies the structure in which the asset is located.
Filler	138-141	Pic X(4)	
Room Number	142-146	Pic X(5)	Identifies the room in which the asset is located. Alphanumeric, right justified, left zero filled.

ATTACHMENT I  
SUMMARY USERS FILE LAYOUT  
(Continued)

**FILE LAYOUT: All fields required unless noted otherwise.**

Filler	147-154	Pic X(8)	
Replacement Value Index	155-159	Pic 9(5)	Optional.
Filler	160-171	Pic X(12)	
Description 1	172-196	Pic X(25)	Narrative Description of asset.
Description 2	197-221	Pic X(25)	Additional space for description of asset.
Description 3	222-246	Pic X(25)	Additional space for description of asset.
Description 4	247-271	Pic X(25)	Additional space for description of asset.
Filler	272-291	Pic X(20)	
Model Number	292-297	Pic X(6)	Alphanumeric left justified.
Manufacturer	298-313	Pic X(16)	Alphanumeric left justified.
Filler	314-323	Pic X(10)	
Component ID	324-336	Pic X(13)	Used for components of functional units.
Filler	337-357	Pic X(21)	
<u>Detail Section 1</u> <u>(Repeats 7 times)</u>	358-441		
Filler	358-361	Pic X(4)	

ATTACHMENT I  
SUMMARY USERS FILE LAYOUT  
(Continued)

**FILE LAYOUT: All fields required unless noted otherwise.**

Cost Code	362-364	Pic X(3)	Agency cost code established on CARS tables. Optional.
Fund Code	365-368	Pic X(4)	
Program Code	369-371	Pic X(3)	See ATTACHMENT F.
Subprogram Code	372-373	Pic X(2)	Optional for equipment purchased prior to July 1, 1986. Required for all purchases after July 1. See ATTACHMENT G.
Element Code	374-375	Pic X(2)	Optional.
Project Code	376-380	Pic X(5)	Optional.
Filler	381-424	Pic X(44)	
Funding Source	425-426	Pic X(2)	Required.
Fund Source Amount	427-438	Pic 9(10)V99	Required. This field should be coded with the amount to each funding source. The total of the individual funding source amounts must sum to the acquisition cost of the asset.
Filler	439-441	Pic X(3)	
<u>Detail Section 2</u>	442-525		Required as needed. Repeat same fields as Detail Section 1.

# ATTACHMENT I

## SUMMARY USERS FILE LAYOUT (Continued)

**FILE LAYOUT: All fields required unless noted otherwise.**

<u>Detail Section 3</u>	526-609		Required as needed. Repeat same fields as Detail Section 1.
<u>Detail Section 4</u>	610-693		Required as needed. Repeat same fields as Detail Section 1.
<u>Detail Section 5</u>	694-777		Required as needed. Repeat same fields as Detail Section 1.
<u>Detail Section 6</u>	778-861		Required as needed. Repeat same fields as Detail Section 1.
<u>Detail Section 7</u>	862-945		Required as needed. Repeat same fields as Detail Section 1.
<u>Detail Section 8</u>	946-1029		Required as needed. Repeat same fields as Detail Section 1.
Filler	1030-1271	Pic X(242)	
Lease I.D. Number	1272-1281	Pic X(10)	Required if applicable. I.D. number to identify the lease contract to the asset.
Lease Type	1282	Pic X(1)	Required if applicable.
Lease Inception Date	1283-1290	Pic X(8)	Required if applicable. Format is MMDDYYYY. Month and year are required, day should be coded with actual day or with constant of "01".

ATTACHMENT I

SUMMARY USERS FILE LAYOUT  
(Continued)

**FILE LAYOUT: All fields required unless noted otherwise.**

Lease Expiration Date	1291-1298	Pic X(8)	Required if applicable. Format is MMDDYYYY. Month and year are required, day should be coded with actual day or with constant of "01".
Lease Description	1299-1323	Pic X(25)	Optional; for providing additional information about lease.
Filler	1324-1348	Pic X(25)	
Agency Leased From	1349-1351	Pic X(3)	Required if applicable.
Filler	1352-1392	Pic X(41)	
Agency Leased From	1393-1395	Pic X(3)	Optional.
Payment Method	1396	Pic X(1)	Required if applicable.
Lease Cost	1397-1408	Pic 9(10)V99	Required if applicable. Used to record the periodic payments made under terms of the lease. The periodic payment should be based on the "payment method" specified above. Numeric, coded decimal aligned and zero filled.
Filler	1409-1500	Pic X(92)	

ATTACHMENT J

Agency Code: \_\_\_\_\_ Requisition Number: \_\_\_\_\_ Date: \_\_/\_\_/\_\_

**VIRGINIA COLLEGE BUILDING AUTHORITY**  
EQUIPMENT TRUST FUND REQUISITION  
1995 Acquisition Fund

State Treasurer  
Richmond, Virginia

Page \_\_\_\_ of \_\_\_\_

On behalf of \_\_\_\_\_ (the "Institution"), this is to request the transfer of \$\_\_\_\_\_ (total for this request) from the 1995 Acquisition Fund established by the Virginia College Building Authority ("VCBA") pursuant to the issuance of its Educational Facilities Revenue Bonds, Series 1995. I hereby certify that this amount will be used to reimburse the Institution for the cost of equipment: (1) in accordance with the procedures established by the State Council of Higher Education; and, (2) as defined in Chapter 3.2, Title 23, Code of Virginia of 1950, as amended.

A detailed listing of these expenditures is provided as Attachment A to this requisition.

I further certify that the corresponding CARS Batch Forms have been submitted to the Department of Accounts and that payment for the cost of equipment identified in the vouchers above has been made. **A list of this equipment is attached hereto.**

I understand that the VCBA will process a deposit certificate to record the reimbursement on CARS. Unless alternative instructions are provided, all reimbursements will be recorded to GLA 547, Fund 0300. These amounts will then be appropriately allocated by this Institution by Agency Transaction Voucher (ATV). Alternative instructions are restricted to a single line of CARS coding.

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Name)

\_\_\_\_\_  
(Title)

(Do not mark below this line)

Received SCHEV: ____/____/____	Approval SCHEV: _____	Date: ____/____/____
Received VCBA: ____/____/____	Approval VCBA: _____	Date: ____/____/____



Agency Name: \_\_\_\_\_

Agency Code: \_\_\_\_\_

Grand Total of All Pages: \_\_\_\_\_

List of Equipment  
Attachment J (continued)

Requisition Number \_\_\_\_\_

Date: \_\_\_\_/\_\_\_\_/\_\_\_\_

[illegible]

## ATTACHMENT K

### MAINTENANCE OF EFFORT

#### Requirements to Maintain Educational and General Equipment Expenditure Levels

Funding for the Higher Education Equipment Trust Fund was first established in the 1986-88 biennium. The purpose of the Trust Fund was to provide a major infusion of new equipment into the institutions of higher education, **in addition to** funding already existing in the budgets. It is the expectation of the executive and legislative bodies that institutions will make good faith efforts to maintain existing levels of equipment spending within their operating budgets as additional funding is made available from the Trust.

After the 1992 session of the General Assembly, SCHEV proposed institutional maintenance of effort standards for 1992-94 which were based on educational and general appropriations. The proposal stated that at least 75 percent of an institution's appropriation for educational and general equipment, excluding the amount required for ETF lease payments and library books, must be spent to purchase equipment in the programs of instructions (101), research (102), and academic support (104).

The final, agreed upon standards for 1994-95 (which were reviewed by the staffs at the Department of Planning and Budget, the Secretary of Education, the House Appropriation Committee, and the Senate Finance Committee) are shown below. Most are unchanged from those used for 1993-94. However, some were adjusted to account for anomalies in the data or special revenue considerations (i.e., unused tuition and fee authority, planned excess tuition and fee revenue that will not be collected, etc.).

Institutional participation in future ETF allocations will be contingent upon meeting these standards. SCHEV will conduct a review of FY95 expenditures which will be based on actual year-end CARS data.

ATTACHMENT K  
(continued)

Higher Education Equipment Trust Fund  
1994-95 Maintenance of Effort Standards

George Mason University	\$1,190,675
Old Dominion University	1,409,858
University of Virginia	1,757,651
Virginia Commonwealth University	2,731,769
Virginia Polytechnic Institute and State University(1)	4,176,795
William and Mary College(2)	779,692
Christopher Newport University	185,677
Clinch Valley College	125,000
James Madison University	572,812
Longwood College	165,243
Mary Washington College	110,950
Norfolk State University	348,646
Radford University	615,122
Virginia Military Institute	175,980
Virginia State University	284,598
Richard Bland College	62,706
Virginia Community College System	3,585,858
Total	\$18,279,032

(1) Includes the Instructional and Research Division.

(2) Includes VIMS.